೧೯೮೯ನೇ ಇಸವಿಯ ಕರ್ನಾಟಕ ಮೋಟಾರು ವಾಹನ ತೆರಿಗೆ (ತಿದ್ದುಪಡಿ)

ವಿಧೇಯಕ ಮಂಡನೆಗೆ ಅನುಮತಿ ಕೋರಿಕೆ

ಪ್ರೊ॥ ಎ. ಲಕ್ಷ್ಮೀಸಾಗರ್ (ಕಾನೂನು ಮತ್ತು ಸಂಸದೀಯ ವ್ಯವಹಾರ ಮಂತ್ರಿಗಳು) (ಮುಖ್ಯಮಂತ್ರಿಗಳ ಪರವಾಗಿ).— ಮಾನ್ಯ ಅಧ್ಯಕ್ಷರೆ, ೧೯೮೯ನೇ ಇಸವಿಯ ಕರ್ನಾಟಕ ಮೋಟಾರು ವಾಹನ ತೆರಿಗೆ (ತಿದ್ದುಪಡಿ) ವಿಧೇಯಕವನ್ನು ಸಭೆಯ ಮುಂದೆ ಮಂಡಿಸಲು ತಮ್ಮ ಅನುಮತಿ ಕೋರುತ್ತೇನೆ.

ಅಧ್ಯಕ್ಷರು.—ಪ್ರಸ್ತಾಪ ಏನೆಂದರೆ, "೧೯೮೯ನೇ ಇಸವಿಯ ಕರ್ನಾಟಕ ಮೋಟಾರು ವಾಹನ ತೆರಿಗೆ (ತಿದ್ದುಪಡಿ) ವಿಧೇಯಕವನ್ನು ಮಂಡಿಸಲು ಅನುಮತಿ ನೀಡುವುದು."

ಪ್ರಸ್ತಾಪ ಅಂಗೀಕರಿಸಲ್ಪಟ್ಟಿತು ಮತ್ತು ಅನುಮತಿ ನೀಡಲಾಯಿತು

ಪ್ರೊ॥ ಎ. ಲಕ್ಷ್ಮೀಸಾಗರ್ (ಕಾನೂನು ಮತ್ತು ಸಂಸದೀಯ ವ್ಯವಹಾರ ಮಂತ್ರಿಗಳು) (ಮುಖ್ಯಮಂತ್ರಿಗಳ ಪರವಾಗಿ).—ಮಾನ್ಯ ಅಧ್ಯಕ್ಷರೆ, ೧೯೮೯ನೇ ಇಸವಿಯ ಕರ್ನಾಟಕ ಮೋಟಾರು ವಾಹನ ತೆರಿಗೆ (ತಿದ್ದುಪಡಿ) ವಿಧೇಯಕವನ್ನು ಸಭೆಯ ಮುಂದೆ ಮಂಡಿಸುತ್ತೇನೆ.

ಅಧ್ಯಕ್ಷರು.—ವಿಧೇಯಕವನ್ನು ಮಂಡಿಸಲಾಗಿದೆ.

KARNATAKA LEGISLATIVE ASSEMBLY
(EIGHTH ASSEMBLY)

(Sixth Session)

THE KARNATAKA MOTOR VEHICLES TAXATION (AMENDMENT) BILL, 1989.

(L. A. Bill No. 10 of 1989)

An Act further to amend the Karnataka Motor Vehicles Taxation Act, 1957.

Whereas it is expedient further to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) for the purposes hereinafter appearing ;

Be it enacted by the Karnataka State Legislature in the Fortieth Year of the Republic of India as follows :—

1. **Short title and commencement.**—(1) This Act may be called the Karnataka Motor Vehicles Taxation (Amendment) Act, 1989.

(2) It shall come into force on the first day of April, 1989.

2. **Amendment of section 3.**—After sub-section (3) of section 3 of the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) (hereinafter referred to as the principal Act), the following shall be inserted, namely :—

"(4) Notwithstanding anything contained in sub-sections (1) and (2) a special additional tax at the rates specified in Part-D of the schedule shall be levied on motor vehicles suitable for use on roads carrying passengers or goods in excess of the permitted capacity of the vehicles."

3. **Amendment of section 4.**—For the first proviso to sub-section (1) of section 4 of the principal Act, the following shall be substituted, namely :—

"Provided that the tax in respect of motor vehicles specified in items 1(d), 2, 4(1)(a), 11, 11A, 11B and 16(a), (b) and (c) of Part A of the Schedule shall be paid annually."

4. **Insertion of new section 4A.**—After section 4 of the principal Act, the following shall be inserted, namely :—

"**4A. Rounding off of tax, etc.**—The amount of tax (including tax payable in advance), penalty or any other amount payable and the amount of refund due, under this Act shall be rounded off to, the nearest rupee and for this purpose, where such amount contains

a part of a rupee consisting of paise, then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise, it shall be ignored."

5. **Insertion of new section 8B**.—After section 8A of the principal Act the following shall be inserted namely :—

8B. Further Additional Tax for misuse of Motor Vehicles.— When any motor vehicle in respect of which tax has been paid is misused or used not in accordance with the purpose for which the vehicle is registered or the permit is granted or is used in such manner as to cause the vehicles to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or person who is in possession or control of such vehicle, shall for such misuse other than the one under sub-section (4) of section 3 pay a further additional tax of a sum which is equal to double the difference between the tax already paid and the tax which is payable in respect of such vehicle for the period for which the higher rate of tax is payable in consequence of its being misused or used not in accordance with the purpose for which the vehicle is registered or the permit is granted."

6. **Omision of Section 17A.**—Section 17A of the principal Act, shall be omitted.

7. **Amendment of the Schedule.**—In the Schedule to the principal Act,—

(1) In part A,—

(a) for items 8 and 9 and entries thereto the following shall be substituted, namely :—

"**8. Omni Buses ;**

(a) Having a floor area not exceeding 8 square meters, for every square meter	...	550-00
(b) Having afloor area exceeding 8 square meters and not exceeding 12 square meters for every square meter	...	600-00
(c) Having a floor area exceeding 12 squar meters. for every square meter	...	700-00
(d) (i) Owned by schools and exclusively used for conveyance of school children and staff of such school, for every square meter	...	20-00
(ii) Owned by other Educational Institutions and exclusively used for conveyance of students and staff of such institutions, for every square meter".	...	80-00

9. Private Service Vehicles

(a) Having a floor area not exceeding 8 square meters, for every square meter" ... 550-00

(b) Having a floor area not exceeding 8 square meters but not exceeding 12 square meters, for every square meter ... 600-00

(c) Having a floor area exceeding 12 square meters, for every square meter ... 700-00

(d) (i) Owned by Schools and exclusively used for conveyance of school children and staff of such school, for every square meter ... 20-00

(ii) Owned by other Educational Institution and exclusively used for conveyance of students and staff of such institutions, for every square meter" 80-00"

(b) In item 10, under column 3, for the words, figures and letters "plus Rs. 105 for every 250 kgs. or part thereof in excess of 15000 kgs", the words, figures and letters "plus Rs. 65 for every 250 kgs. or part thereof in excess of 15000 kgs" shall be substituted.

(c) After item 11A, the following shall be deemed to have been inserted with effect from the first day of April 1987, namely :—

"11B, Tractors owned by persons and institutions mentioned in item 11, and tractors used exclusively for carrying out such agricultural operations as may be prescribed : ... 37-50

(2) Part "Part AA" the following shall be substituted, namely :—

"PART "AA"

(See Section 3(1)

Item No.	*Class of Vehicle*	*Vehicles not exceeding 50cc*	*Vehicles exceeding 50cc but not exceeding 300cc*	*Vehicles exceeding 300cc or Motor cycles attached with a side car or a Trailer*
1	2	3	4	5
		Rs.	Rs.	Rs.
(A)	At the time of registration of new Vehicls ...	300	850	1,100
(B)	If the vehicle is already registred and its age from the month of registration is			
1.	Not more than two years ...	470	815	1,060
2.	More than two years but not more than 3 years	440	780	1,020
3.	More than 3 years but not more than 4 years ...	410	745	980
4.	More than 4 years but not more than 5 years ...	380	710	940
5.	More than 5 years but not more than 6 years —	350	675	900
6.	More than 6 years but not more than 7 years	320	640	860
7.	More than 7 years but not more than 8 years ...	290	605	820
8.	More than 8 years but not more than 9 years ...	260	570	780
9.	More than 9 years but not more than 10 years	230	535	740
10.	More than 10 years but not more than 11 years —	200	500	700
11.	More thhan 11 years but not more than 12 years ...	170	465	660
12.	More than 12 years but not more than 13 years ...	140	440	620

13.	More than 13 years but not more than 14 years ...	110	395	580
14.	More than 14 years but not more than 15 years ...	80	360	540
15	More than 15 years but not more than 16 years ...	50	325	500
16.	More than 16 years but not more than 17 years ...	20	290	460
17.	More than 17 years but not more than 18 years ...	20	255	420
18.	More than 18 years but not more than 19 years ...	20	220	380
19.	More than 19 years but not more than 20 years ...	20	185	340
20.	Moae than 20 years but not more than 21 years ...	20	150	300
21.	More than 21 years but not more than 22 years ...	20	115	260
22.	More than 22 years but not more than 23 years ...	20	80	220
23.	More than 23 years but not more than 24 year ...	20	45	180
24.	More than 24 years ...	20	45	840

Note : In respect of vehicle for which the life time tax was due prior to 1st day of april 1989 but has not been paid, such tax shall be collected at the rate prevailing prior to 1st day of April, 1989.

(3) In Part-B,-

(a) for sub-item (1) of item 3 and entries there to the following shall be subsituted, namely:—

(i)	Vehicles in weight Laden:—		Rs.	Rs.
	(a) not exceding 1000 Kgs.	...	85	190
	(b) exceeding 1000 Kgs. but not exeeeding 2000 Kgs.		105	250
	(c) exceeding 2000 Kgs. but not exceding 4000 Kgs.	...	130	325
	(d) exceeding 4000 Kgs. but not exceeding 7000 Kgs.	...	185	485
	(e) exceeding 7000 Kgs. but not exceeding 9500 Kgs.	...	225	585
	(f) exceeding 9500 Kgs. but not exceeding 10500 Kgs.	...	230	620

(g)	exceeding 10500 Kgs. but not exceeding 12000 Kgs. ...	260	715
(h)	exceeding 12000 Kgs. but not exceeding 13500 Kgs. ...	295	800
(i)	exceeding 13500 Kgs: but not exceeding 15000 Kgs. ...	325	910
(j)	exceeding 15000 Kgs. ...	325	910
	Plus 75.00 for every 250 Kgs or part thereof in excess of 15000 Kgs.	Plus 160.00 for every 250 Kgs. or part thereof in excess of 15000 Kgs."	

(b) in item 7, under column 4 for the figures "100-00" the figures "1000-00" shall be substituted.

(c) for items 8 and 9 and the entries thereto, the following shall be substituted namely:—

		Rs.	
8.	**Omini Buses :**		
(a)	Having ofloor area not exceeding 8 square meters, for every square meter. ...	55	200
(b)	Having a floor area exceeding 8 aquare meters but not exceeding 12 square meters, for every squars meter. ...	70	250
(c)	Having a floor area exceeding 12 square meters, forevery rqure meter. ...	80	300
(d) (i)	Owned by schools and exclusively used for conveyance of school children and staff of such school, for every sqare meter ...	5	10
(ii)	Owned by other Educational Institutions and exclusively used for conveyance or students and staff of such institutions for every square meter. ...	10	30
9.	**Private Service Vehicales :**		
(a)	Having a floor area not exceeding 8 square meters for every square meter. ...	55	200
(b)	Having a floor area exceeding 8 square meters but not exceeding 12 square meters for every square meter. ...	70	250
(c)	Having a floor area exceeding 12 square meter. ...	80	300

(d) (i) Owned by schools and exclusively used for conveyance of school children and staff of such school, for every aquare mater...	5	10
(ii) Owned by other Educational Institutions exclusively used for conveyance of students and staff of such institutions for every squre meter. ...	10	30

(d) After item 11A, the following shall be deemed to have been inserted with effect from 1st day of April, 1987, namely:—

"11B. Tractors owned by persons and institutions mentioned in item 11 and tractors used exclusively for carrying out such agricultural opertions as may be prescribed". ...	15	30"

(4) in Part 'C'—

(i) in Sl. No. (7), under column 4 for the figures "550" the figures "505 shall be deemed to have been substituted. with effect from 1st April, 1986"

(ii) for part 'C' the following shall be substituted namely.—

"PART C"

Refund Table

(*See* Section 7 (3)

Itm No.	*Scale of Refund*	*Vehicle not exceeding 50 cc*	*Vehicles exceeding 50 cc but not exceeding 300 CC*	*Vehicles exeeding 300 cc or Motor Cycles attached with a side car or Trailer*
1	2	3	4	5
	If after the registration, removal of Vehicles or cancellation of registration of vehicles takes Place.	Rs.	Rs.	Rs.
1.	Within a year ...	470	815	1,060

2. After 1 year but within 2 years ...	440	780	1.020
3. After 2 years but within 3 years ...	410	745	980
4. After 3 years but within 4 years ...	380	710	940
5. After 4 years but within 5 years ...	350	675	900
6. After 5 years but within 6 years ...	320	640	860
7. After 6 years but within 7 years ...	290	605	820
8. After 7 years but within 8 years ...	260	570	780
9. After 8 years but within 9 years	230	535	740
10. After 9 years but within 10 years ...	200	500	700
11. After 10 years but within 11 years ...	170	465	660
12. After 11 years but within 12 years ...	140	430	620
13. After 12 years but within 13 years ...	110	395	580
14. After 13 years but within 14 years ...	80	360	540
15. After 14 years but within 15 years ...	50	325	500
16. After 15 years but within 16 years ...	20	290	460
17. After 16 years but within 17 years ...	Nil	255	420
18. After 17 years but within 18 years ...	Nil	220	380
19. After 18 years but within 19 years ...	Nil	185	340
20. After 19 years but within 20 years ...	Nil	150	300
21. After 20 years but within 21 years ...	Nil	115	260

22. After 21 years but within 22 years	...	Nil	Nil	220
23. After 22 years but within 23 years	...	Nil	Nil	180
24. After 23 years but within 24 years	...	Nil	Nil	140
25. After 24 years		Nil	Nil	Nil

Note : In cases where the life time tax has been paid under Part 'AA' existed prior to 1st day of April, 1989, the refund of tax shall be under the refund Table as in force prior to 1st day of April, 1989.

(5) **Insertion of new part 'D'**—After part 'C' and before the Explanation, the following shall be inserted, namely.—

CC PART 'D'

(See Section 3 (4)

Item No.	*Class of Vehicle*	*Special Additional Tax for each succession on which such excess is carried*
1	2	3
1.	Passenger Vehicles carrying passengers in excess of the permitted capacity, for every such excess of Passenger. ...	20–00
2.	Goods vehicles carrying goods in excess of the permitted capacity, for every such excess of 1000 Kgs. or part thereof ...	100–00

(6) In the Explanation, in paragraph (3) after the words "Corporation", the words "or a Bank or a Board or a Cooperative Society or such other institutions as may be notified by the State Government in this behalf" shall be inserted.

8 **Power to remove difficult**.—If any difficulty arises in giving effect to the provisions of the principal Act, as amended by this Act, the State Government may, by notification in the official gazette make such provisions as may appear to it to be necessary or expendient for removing the said difficulty :

Provided that no such order shall be made after the expiry of a period of two years from the date of commencement of this Act.

9. Savings.—(1) Where in respect of a motor vehicle, other than motor cycle the tax payable under the principal Act for a year, half year or quarter, as the case may be has been paid before the commencement of the Karnataka Motor Vehicles Taxation (Amendment) Act, 1989 then notwithstanding that a taxation card has been granted therefor or endorsement in the taxation card for having collected the tax has been made, the difference of tax payable under section 3 for the said year, half year or quarter, as the case may be shall be paid on or before the last date fixed under section 4 of the principal Act for the next year, half year or quarter as the case may be ;

Provided that in cases where tax is already paid in advance for five years in one lumpsum at the old rates, the dfference of tax payable shall be paid within ayear from the date of publication of this Act in the official Gazette.

Statement of Objects and Reasons

To give effect to the proposals made in the Budget speech for the year 1989-90 it is proposed to amend the Karnataka Motor Vehicles Taxation Act, 1957. Opportunity is also taken to rationalise certain provisions of the Act.

Hence the Bill.

Financial Memorandum

No extra expenditure is involved in the proposed measure.

SIDDARAMAIAH,
Minister for Transport.

M. INNASAPPA
Secretary.

ANNEXURE

(Extract from the Karnataka Motor Vehicles Taxation Act, 1957)

xx xx xx

4. Payment of tax.—(1) The tax levied under section 3 shall be paid in advance by the registered owner or person having possession or control of the motor vehicle, for a quarter, half-year or year, at his choice, within fifteen days from the commencement of such quarter, half-year or year as the case may be.

Provided that where the tax payable in respect of motor vehicle for a year does not exceed three hundred rupees, the tax shall be paid annually;

xx xx xx xx

17A. Establishment of Roads and Bridges Fund.—(1) There shall be constituted for the State of Karnataka a fund called the Karnataka Roads and Bridges Fund.

(2) The amount of the surcharge collected under section 3A shall notwithstanding anything contained in section 17, be first credited to the Consolidated Fund of the State and under Appropriation duly made by law in this behalf be entered in and transferred to the Karnataka Roads and Bridges Fund.

(3) Any amount transferred to the said Fund under sub-section (2), shall be charged on the consolidated Fund of the State.

(4) The amount at the credit of the said Fund shall not be expended except for the purpose of development and maintenance of roads and bridges in State.

xx xx xx

SCHEDULE
Part—A
(See Section 3 (1)

Item No.	*Classify Vehicle*	*Quarterly Tax for Vehicles settled with Preumatic tyres*
	XXX XXX XXX	
8.	**Omni Buses.**	
	(a) Permitted to carry not more than ten persons (excluding the driver) for every person which the vehicle is permitted to carry ...	80-00
	(b) Permitted to carry eleven persons of more (excluding the driver) for every person which the vehicle is permitted to carry ...	250-00
	(c) (i) Owned by schools and exclusively used for conveyance of school children and staff of such school, for every person which the vehicle is permitted to carry excluding drivre...	5-00
	(ii) Omni buses Owned by other Eductional Institutions and exclusively used for conveyance of students and staff of such institutions for every person which the vehicle is permitted to carry excluding driver. ...	20-00
9.	Private service vehicle: For every person which the vehicle is permitted to carry ..	120-00
13.	Motor vehicle not themselves constructed to carry any load (otherthan water, fuel, accumulators and other equipment used for the purpose of propuision, loose tools and loose equipment) used for haulage solely and weighing together with the largest number of trailers proposed to be drawn in weight laden.	
(*a*)	Not exceeding 3000 kgs.	195-00
(*b*)	Exceeding 3000 kgs, but not exceeding 5000s kgs.	360-00
(*c*)	Exceeding 5000 kgs, but not exceeding 7000 kgs.	780-00
(*d*)	Exceeding 7000 kgs, but not exceeding 9000 kgs.	1365-00
(*e*)	Exceeding 9000 kgs, but not exceeding 12000 kgs.	1625-00
(*f*)	Exceeding 12000 kgs, but not exceeding 15000 kgs.	1885-00
(*g*)	Exceedings 15000 kgs.	1885-00 (plus Rs. 65 for every 250 kgs. or part thereof in excess of 15000 kgs)
	XX XX XX	

PART—AA

[(See Section 3(1)]

Item No.	*Class of Vehicles*	*Vehicles not exceeding 50 CC*	*Vehicles exceeding 50 CC but not exceeding 300 CC*	*Vehicles exceeding 300 CC*
1	2	3	4	5
(A)	At the time of registration of new vehicles ...	500-00	750-00	1000-00
(B)	If the vehicle is already registerred and its age from the month of registration is—			
1.	Not more than two years ..	470-00	715-00	960-00
2.	More than 2 years but not more than 3 years ...	440-00	680-00	920-00
3.	More than 3 years but not more than 4 years ...	410-00	645-00	880-00
4.	More than 4 years but not more than 5 years ...	380-00	610-00	840-00
5.	More than 5 years but not more than 6 years ...	350-00	575-00	800-00
6.	More than 6 years but not more than 7 years ...	320-00	540-00	760-00
7.	More than 7 years but not more than 8 years ...	290-00	505-00-	720-00
8.	More than 8 years but not more than 9 years ...	260-00	470-00	680-00
9.	More than 9 years but not more than 10 years ..	230-00	435-00	640-00
10.	More than 10 years but not more than 11 years ...	200-00	400-00	600-00
11.	More than 11 years but not more than 12 years ...	170-00	365-00	560-00
12.	More than 12 years but not more than 13 years ...	140-00	330-00	520-00
13.	More than 13 years but not more than 14 years ...	110-00	295-00	480-00
14.	More than 14 years but not more than 15 years ...	80-00	260-00	440-00
15,	More than 15 years but not more than 16 years ...	50-00	225-00	400-00

16.	More than 16 years but not more than 17 yeass ...	20–00	190–00	360–00
17.	More than 17 years but not more than 18 years ...	20–00	155–00	320–00
18.	More than 18 years but not more than 19 years ...	20–00	120–00	280–00
19.	More than 19 years but not more than 20 years ...	20–00	85–00	240–00
20.	More than 20 years but not more than 21 years ...	20–00	50–00	200–00
21.	More than 21 years but not more than 22 years ...	20–00	30–00	160–00
22.	More than 22 years but not more than 23 years ...	20–00	30–00	120–00
23.	More than 23 years but not more than 24 years ...	20–00	30–00	80–00
24.	More than 24 years ...	20–00	30–00	40–00

xx xx xx

PART—B

3. **Goods Vehicles.**

(1)	(a) Vehicles in weight laden not exceeding 300 kgs. ...	20–00	50–00
	(b) exceeding 300 kgs. but not exceeding 1000 kgs. ...	85–00	190–00
	(c) exceeding 1000 kgs. but not exceeding 1500 kgs. ...	100–00	285–00
	(d) exceeding 1500 kgs. but not exceeding 2000 kgs. ...	105–00	250–00
	(e) exceeding 2000 kgs. but not exceeding 3000 kgs. ...	115–00	275–00
	(f) exceeding 3000 kgs. but not exceeding 4000 kgs. ...	130–00	325–00
	(g) exceeding 4000 kgs. but not exceeding 5500 kgs. ...	160–00	455–00
	(h) exceeding 5500 kgs. but not exceeding 7000 kgs. ...	185–00	485–00

(i)	Exceeding 7000 kgs but not exceeding 8500 kgs	...	205–00	535–00
(j)	Exceeding 8500 kgs but not exceeding 9500 kgs	...	225–00	583–00
(k)	Exceeding 9500 kgs but not exceeding 10500 kgs	...	230–00	620–00
(l)	Exceeding 10500 kgs but not exceeding 12000 kgs	...	260–00	715–00
(m)	Exceeding 12000 kgs but not exceeding 135000 kgs	...	295–00	800–00
(n)	Exceeding 135000 kgs but not exceeding 15000 kgs	...	325–00	910–00
(o)	Exceeding 15000 kgs	...	325–00	910–00
			plus 75–00 for every 250 kgs or part thereof in excess of 15000 kgs.	plus 160–00 for every 250 kgs or part there of in excess. 15000 kgs.
(2)	Additional tax payable in respect of goods vehicles specfied in paragraph (1) used for drawing trailer for each trailer in the weight laden.			
(a)	Not exceeding 1000 kgs.	...	80–00	170–00
(b)	Exceeding 1000 kgs, but not Exceeding 1500 kgs.	...	95–00	210–00
(c)	Exceeding 1500 kgs. but not exceeding 2000 kgs.	...	95–00	215–00
(d)	Exceeding 2000 kgs. but not exceeding 3000 kgs.	...	105–00	255–00
(e)	Exceeding 3000 kgs. but not exceeding 4000 kgs.	...	120–00	290–00
(f)	Exceeding 4000 kgs. but not exceeding 5500 kgs,	...	140–00	345–00
(g)	Exceeding 5500 kgs. but not exceeding in 7000 kgs.	...	165–00	420–00
(h)	Exceeding 7,000 kgs. but not exceeding 9,000 kgs.	...	185–00	485–00
(i)	Exceeding 9,000 kgs. but not exceeding 9,500 kgs.	...	195–00	520–00

(f)	Exceeding 9,500 kgs. but not exceeding 10,500 kgs. ...	210–00	560–00
(k)	Exceeding 10,500 kgs. but not exceeding 12,000 kgs. ...	235–00	625–00
(l)	Exceeding 12,000 kgs. but not exceeding 13,500 kgs. ...	260–00	650–00
(m)	Exceeding 13,500 kgs. but not exceeding 15,000 kgs. ...	290–00	795–00
(n)	Exceeding 15,000 kgs. ...	290–00 *plus* 65–00 for every 250 kgs. or part thereof in excess of 15000 kgs.	795–00 *plus* 160–00 for 250 kgs. or part thereof in excess of 15,000 kgs.

Provided that two or more goods vehicles shall not be chargeable under this item in respect of the same trailer.

	xx xx xx		xx
7.	Motor vehicles plying for hire or reward used for transport of person in respect of which Permits have been issued under section 63(7) of the Motor Vehicles Act, 1939, and permitted to carry more than twelve persons excluding the driver for every person which the vehicle is permitted to carry ...	135–00	75–00
8.	Omnibuses.—		
(a)	permitted to carry not more than ten person (excluding the driver) for every person which the vehicle is permitted to carry...	10–00	50–00
(b)	permitted to carry eleven persons or more (excluding the driver) for every person which the vehicle... is permitted to carry ...	20–00	100–00
(c)	(i) Owned by schools and exclusively used for conveyance of school children and staff of such school for every such person which the vehicle is permitted to carry ...	5–00	10–00

(ii)	Owned by other Educational Institutions and exclusively used for conveyance of students and staff of such Institutions per seat for every such person which the vehicle is permitted to carry ...	5-00	10-00
9.	Private Service Vehicle.— For every person which the vehicle is permitted to carry ...	20-00	100-00
	xx xx	xx	

PART 'C'

Refund Table

(*See* Section 7 (3)

Sl. No.	*Scale of afirmed*	*Vehicles not exceeding 50 CC*	*Vehicles exceeding 50 CC but not exceeding 300 CC*	*Vehicles exceeding 300 CC*
1	2	3	4	5
		Rs.	Rs,	Rs.
If,	after registration, removal of vehicles or cancellation of registration of vehicles takes place—			
(1)	Within a year	470	715	960
(2)	After 1 year but within 2 years	440	680	920
(3)	After 2 years but within 3 years	410	645	880
(4)	After 3 years but within 4 years	380	610	840
(5)	After 4 years but within 5 years	350	575	800
(6)	After 5 years but within 6 years	320	540	760
(7)	After 6 years but within 7 years	290	550	720
(8)	After 7 years but within 8 years	260	470	680
(9)	After 8 years but within 9 years	230	435	640
(10)	After 9 years but within 10 years	200	400	600
(11)	After 10 years but within 11 years	170	365	560
(12)	After 11 years but within 12 years	140	330	520
(13)	After 12 years but within 13 years	110	295	408
(14)	After 13 years but within 14 years	80	260	440

(15) After 14 years but within 15 years	50	225	400
(16) After 15 years but within 16 years	20	190	360
(17) After 16 years but within 17 years	Nill	155	320
(18) After 17 years but within 18 years	Nill	120	280
(19) After 18 years but within 19 years	Nill	85	240
(20) After 19 years but within 20 years	Nill	50	200
(21) After 20 years but within 21 years	Nill	30	160
(22) After 21 years but within 22 years	Nill	Nill	120
(23) After 22 years but within 23 years	Nill	Nill	80
(24) After 23 years but within 24 years	Nill	Nill	40
(25) After 24 years	Nill	Nill	Nill

Explanation ;

(1) The expression "Goods in item 3 of Part A and B does not include light personal effects of passengers.

(2) The expression "Weight Laden" means.—

(a) In the case of goods vehicule or a trailer in respect of which permit has been issued under the Motor Vehicles Act 1939, the maximum laden weight specified in the permit.

(b) In the case of goods vehicle or a trailer in respect of which no permit has been issued under the Motor Vehicles Act, 1939, the registered laden weight of such vehicles.

(3) For the purpose of item 14 of Part A and B. the "Company' means "an Association of number of individuals for the purpose of carrying on Trade or other legitimate business ; a number of persons united for the purpose or in a joint concern for profit as a Company of merchants, private partnerships or incorporated body of man. firm, house or partnership or a Corporation"

(4) Where in pursuance of any agreement between the Government of Karnataka and the Government of any other State' tax in respect of any stage carriage, plying on a route lying, partly in the State of Karnataka and partly in the other State. is payable to the Government of Karnataka only, the tax in respect of such vehicles shall be calculated on the total distance covered by the stage carriage on such route.

(5) For the purpose of item (b) of Part A and B, the "Luxury Bus" means a bus the body of which is constructed in accordance with the Government Notification No. HD 24 TMR 76, dated 5th November 1976 permits issued under section 63 (6) of Motor Vehicles Act. 1939.